

NOTICE

***Important!!! Read before completing attached forms.**

Before completing *CC-2W Campbell County & Cities Occupational Tax & Business License Fee Annual Return*, the following information is required and must be accurate:

- CC-2W: Name, Address, Account Number, Payroll Tax Quarter.

If any of the aforementioned information is missing, the form will be returned. The information is required to identify and apply the funds to the correct account. Additional penalty and interest are applied if filed past the due date.

QUESTIONS ON TAX FORMS/INSTRUCTIONS, CONTACT: Telephone: (859) 292-3884 • Fax: (859) 292-3827 • TDD: (859) 261-6144 • <http://www.campbellcountyky.org/occllc.htm>

NOTE: PAGE 5 OF THESE INSTRUCTIONS SHOWS ADDRESS LABELS FOR TAX RETURNS. PLEASE USE THE CORRECT MAILING ADDRESS LABEL FOR TIMELY PROCESSING. *Thank you!*



CAMPBELL COUNTY & CITIES, KENTUCKY
EMPLOYER'S QUARTERLY WITHHOLDING RETURN
 (Make 4 photo copies of BLANK form —SEE INSTRUCTIONS)

2006

CHECK QUARTER FILING:

- ☐ Mar 31 due Apr 30
☐ Jun 30 due Jul 31
☐ Sep 30 due Oct 31
☐ Dec 31 due Jan 31

ACCOUNT ID #:

☐ Check if new address and make corrections

Please print

Business name: _____

Address: _____

Address: _____

City/State/Zip: _____

PRINT EMPLOYER'S FEDERAL TAX IDENTIFICATION NUMBER:
☐ I had no employee earnings this quarter.
 Check box, sign form and return to address below.

☐ FINAL RETURN (Check ONLY to CLOSE ACCOUNT)
 LAST DATE EMPLOYEES PAID: _____
 I will have no employees in the future. Check box, sign form and
 return with any attachments to address below.

IMPORTANT! VERIFY LOCALITY WITHHOLDING RATES AND WAGE "CAP" – SEE TAX TABLE

COLUMN 1 COUNTY AND CITY	COLUMN 2 TOTAL EARNINGS	COLUMN 3 EXCLUDED EARNINGS	COLUMN 4 SUBJECT EARNINGS	COLUMN 5 WITHHOLDING RATE	COLUMN 6 TAX DUE
CAMPBELL COUNTY (Taxpayer MUST file BOTH County AND applicable City(ies))				.0105	
FORT THOMAS				.0125	
ALEXANDRIA				.0150	
COLD SPRING				.0100	
SOUTHGATE				.0200	
HIGHLAND HEIGHTS				.0100	

 I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THIS RETURN
 AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND
 COMPLETE RETURN.

SIGNATURE

DATE

PRINTED NAME/TITLE

PHONE NO.

TOTAL TAX DUE

PENALTY

5% per month or portion thereof not to exceed 25%

INTEREST

TAX DUE X 1% X # of months or portions thereof
PAST DUE DATE

TOTAL AMOUNT DUE

DID YOU REMEMBER?

- ATTACH EMPLOYEE LIST (SEE "ATTACH EMPLOYEE LIST" ON REVERSE)
- SIGN THE FORM
- ENCLOSE CHECK OR MONEY ORDER, MADE PAYABLE TO "CAMPBELL COUNTY FISCAL COURT"
- WRITE CAMPBELL CO. LICENSE ACCOUNT ID NUMBER ON CHECK OR MONEY ORDER

TAX OFFICE USE ONLY

UND ____ OVR ____ PIN ____ APP ____ INA ____

OTH ____ NAB ____ CHECK ____

 MAIL WITH REMITTANCE AND EMPLOYEE LIST TO: Campbell County Fiscal Court, PO Box 714751, Columbus, OH 43271-4751
 WRITE CAMPBELL CO. LICENSE ACCOUNT ID NUMBER on CHECK or MONEY ORDER. *Thank You.*

CAMPBELL COUNTY AND CITIES, KENTUCKY EMPLOYER QUARTERLY WITHHOLDING RETURN
FORM CC2 FILING INSTRUCTIONS

GENERAL INFORMATION:

Use Form CC2 to file Campbell County and Cities, Kentucky Employer's Quarterly Withholding for occupational taxes withheld from employees who are conducting business, making sales, or performing services in the County or Cities listed in Column 1 (Campbell County, Fort Thomas City, Alexandria City, Cold Spring City, Southgate City, or Highland Heights City). Refer to SPECIFIC INSTRUCTIONS below.

A RETURN MUST BE FILED EVEN IF:

- Payroll was paid to employees for a portion of the current quarter due, but ceased prior to the end of the current quarter due.
- No employee earnings were paid before the end of the current quarter due, but employee earnings will be paid in subsequent quarters.

A BOX IS PROVIDED TO INDICATE THE EMPLOYER HAD NO EMPLOYEE EARNINGS IN THE LOCALITIES DURING THE QUARTER. YOU MUST CHECK THE BOX, SIGN THE FORM AND RETURN TO THE ADDRESS ON THE FORM.

A BOX IS PROVIDED TO INDICATE THE EMPLOYER WILL HAVE NO EMPLOYEES IN SUBSEQUENT QUARTERS. YOU MUST CHECK THE BOX, SIGN THE FORM AND RETURN TO THE ADDRESS ON THE FORM.

IMPORTANT! NO SUBSTITUTE FORMS:

CC2 forms shall not be substituted without prior written approval from the Campbell County Tax Manager. Copies of the CC2 form and CC2 forms downloaded from the Campbell County website MUST CONTAIN NAME, ADDRESS, CAMPBELL COUNTY ACCOUNT ID NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER, QUARTER END DATE AND DUE DATE.

EMPLOYERS, NOT PREPARERS, ARE RESPONSIBLE FOR ALL INFORMATION AND PAYMENTS.

QUESTIONS ON TAX FORMS/INSTRUCTIONS, CONTACT: Telephone: (859) 292-3884 • Fax: (859) 292-3827 • TDD: (859) 261-6144 • <http://www.campbellcountyky.org/occllc.htm>

Where to File: Mail Returns with Payments to: Campbell County Occupational Tax Processing, P.O. Box 714751, Columbus, OH 43271-4751 (Bank Lockbox) along with your check or money order payable to "Campbell County Fiscal Court." Mail Returns without Payments to: Campbell County Occupational Tax Office, P.O. Box 72958, Newport, Kentucky 41072-0958, or hand deliver to 24 W 4th Street, Newport, Kentucky 41071.

SPECIFIC INSTRUCTIONS:

PRINT TAXPAYER'S CAMPBELL COUNTY ACCOUNT ID NUMBER AND FEDERAL EMPLOYER ID NUMBER IN THE BOXES PROVIDED.

CHECK BOX FOR PAYROLL WITHHOLDING QUARTER BEING FILED.

MAKE ANY NECESSARY ADDRESS CHANGES AND CHECK ADDRESS CHANGE BOX.

Employee gross earnings are subject to BOTH County and City withholding. For example, an employee who works in a City with a withholding rate of 1.25% is also subject to the Campbell County withholding rate of 1.05%. The total correct withholding rate for the employee is 2.3%. The taxpayer must indicate how to ALLOCATE Campbell County and applicable taxable earnings and tax calculations to City or Cities. Once allocated, those payments cannot be credited to another locality. PAYMENTS RECEIVED, WHICH DO NOT INDICATE HOW TO ALLOCATE, MAY BE RETURNED TO THE TAXPAYER AND MAY BE CONSIDERED LATE.

COLUMN 1: "CITY AND COUNTY." Refers to the City AND County in which the employee conducts business, makes sales, or performs services.

COLUMN 2: "TOTAL EARNINGS." Enter the total gross earnings for all employees for the quarter for Campbell County and each City in which employees worked, made sales or performed services. If no work or services were performed, or sales made in Campbell County or City, enter "NO ACTIVITY."

COLUMN 3: "EXCLUDED EARNINGS." Enter the amounts that are: 1) in excess of the Maximum Wage Limit per Individual for each employee for the calendar year -- see table below. IF MAXIMUM WAGE LIMIT HAS BEEN REACHED BY ALL EMPLOYEES SUBJECT TO WITHHOLDING, ENTER "MAXIMUM WAGE LIMIT."

COLUMN 4: "SUBJECT EARNINGS." The amount of gross wages subject to withholding. COL. 2 – COL. 3 = COL. 4.

COLUMN 5: "WITHHOLDING RATE." The payroll withholding rate for Campbell County and Cities – SEE TABLE BELOW.

COLUMN 6: "TAX DUE." The total amount of taxes due for Campbell County and each City. COL 4 X COL. 5 = COL. 6.

"PENALTY." The penalty for failure to file timely is 5% per month or portion of month after the DUE DATE – not to exceed 25%.

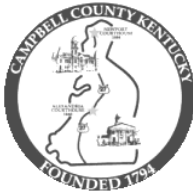
TAX DUE X # MONTHS OR PORTIONS THEREOF LATE X .05 = PENALTY. The minimum penalty amount by ordinance is \$25.

"INTEREST:" For each month or portion thereof that the "TAX DUE" in COLUMN 6 is unpaid after the "DUE DATE," interest is due at 1 percent per month or portion thereof. Multiply the "TAX DUE" in COLUMN 6 X .01 X #MONTHS OR PORTIONS THEREOF PAST "DUE DATE" = INTEREST.

"TOTAL AMOUNT DUE:" The total amount of tax, penalty and interest due for Campbell County and Cities.

"ATTACHED EMPLOYEE LIST": A list of all employees from whom Campbell County and Cities taxes were withheld. INCLUDE EACH EMPLOYEE'S NAME, SOCIAL SECURITY NUMBER, TOTAL QUARTERLY GROSS EARNINGS, AND ANY EXCLUDED EMPLOYEE EARNINGS. A COMPUTER GENERATED REPORT CONTAINING THIS INFORMATION MAY BE SUBSTITUTED. FORM CC5, "QUARTERLY REPORT OF EARNINGS," CONTAINS THE FORMAT FOR THE DATA REQUIRED.

LOCALITY TAX TABLE 2006			
Locality	Tax Withholding Rate	Wage "Cap"	Maximum Tax Per Employee
Campbell County	.0105	\$38,667	\$406
Fort Thomas City	.0125	NO "WAGE CAP"	NO MAXIMUM
Alexandria City	.0150	\$94,200	\$1,413
Cold Spring City	.0100	\$94,200	\$942
Southgate City	.0200	NO "WAGE CAP"	NO MAXIMUM
Highland Heights City	.0100	\$100,000	\$1000



CAMPBELL COUNTY FISCAL COURT OCCUPATIONAL TAX OFFICE

Telephone: (859) 292-3884 • TDD: (859) 261-6144 • Fax: (859) 292-3827
Office: 24 W. 4th Street, Newport, KY • Office Hours: M-F 8:30 a.m. to 4:00 p.m.
Website: www.campbellcountyky.org/occltc.htm

INSTRUCTIONS FOR SUBMITTING EMPLOYER'S QUARTERLY WITHHOLDING RETURN

PLEASE READ CAREFULLY -- CHANGES FOR 2006

PLEASE READ this entire notice before completing the enclosed forms.

For payroll year 2006, you will receive **ONE** Employer's Quarterly Withholding Return (CC-2) Packet. You may make copies of the enclosed Employer's Quarterly Withholding Return (CC-2) for subsequent filings. The form is also available for download from our website: www.campbellcountyky.org/occltc.htm. Failure to use the correct form may result in the form being returned. Resubmitted forms with supporting documentation may be processed as late filings with penalties and interest due upon resubmission.

YOUR 2006 CC2 RETURN MUST CONTAIN NAME, ADDRESS, CAMPBELL COUNTY ACCOUNT NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER, TAX YEAR END AND DUE DATE.

THOSE RETURNS THAT DO NOT INCLUDE CORRECT INFORMATION WILL BE RETURNED. LATE FILINGS WILL BE ASSESSED PENALTY AND INTEREST.

Mail Returns WITH Payments to: Campbell County Occupational Tax Processing
(Bank Lockbox) P.O. Box 714751
Columbus, OH 43271-4751

Make check or money order made payable to "Campbell County Fiscal Court"

Mail Returns WITHOUT Payments to: Campbell County Occupational Tax Office
P.O. Box 72958
Newport, Kentucky 41072-0958

Be sure to verify the annual maximum tax per employee. **Periodically localities adjust their tax rates and annual maximum tax per employee. The current year table with current wage base and maximum tax is on PAGE 2 of Form CC2.**

Downloadable tax tables are available on our website.

GENERAL INFORMATION:

Use Form CC2 to file Campbell County and Cities, Kentucky Employer's Quarterly Withholding Return for occupational taxes withheld from employees who are conducting business, making sales, or performing services in the County or Cities.

Campbell County Fiscal Court is the authorized payroll tax collection agent for the following cities: Alexandria, Cold Spring, Fort Thomas, Highland Heights and Southgate. Employee gross earnings are subject to BOTH County and City withholding. For example, an employee who works in a City with a withholding rate of 1.25% is also subject to the Campbell County withholding rate of 1.05%. The total correct withholding rate for the employee is 2.3%. Taxpayer must indicate how to ALLOCATE Campbell County and applicable taxable earnings and fee calculations to City or Cities. Once allocated, payments cannot be allocated to a different locality.

SEE PAGE 5 FOR MAILING LABELS

CAMPBELL COUNTY AND CITIES, KENTUCKY

QUARTERLY REPORT OF EARNINGS

TYPE OR PRINT EMPLOYER'S NAME AND ADDRESS

PRINT FEDERAL IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER: _____

QUARTER END DATE: _____

PAGE _____ OF _____ PAGES

VALID SUBSTITUTIONS FOR THIS FORM ARE:

1. COPY OF QUARTERLY SOCIAL SECURITY REPORT
2. COMPUTER PRINTOUT WITH ALL INFORMATION REQUESTED BELOW

EMPLOYEE NAME	EMPLOYEE SOCIAL SEC #	GROSS EARNINGS THIS QUARTER	EXCLUDED EMPLOYEE EARNINGS – SEE FILING INSTRUCTIONS				
			EARNINGS OVER CAMPBELL CO. WAGE LIMIT	EARNINGS OVER ALEXANDRIA WAGE LIMIT	EARNINGS OVER COLD SPRING WAGE LIMIT	EARNINGS OVER HIGHLAND HEIGHTS WAGE LIMIT	EARNINGS IN OTHER JURISDICTIONS
TOTAL # OF EMPLOYEES =	TOTAL \$	TOTAL \$ =	TOTAL \$ =	TOTAL \$ =	TOTAL \$ =	TOTAL \$ =	TOTAL \$ =

**QUARTERLY PAYROLL WITHHOLDING
WITH PAYMENT MAILING LABEL**

CAMPBELL COUNTY OCCUPATIONAL TAX
TAX PROCESSING CENTER
P O BOX 714751
COLUMBUS, OH 43271-4751

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TAX PROCESSING CENTER
P O BOX 714751
COLUMBUS, OH 43271-4751

**QUARTERLY PAYROLL WITHHOLDING
WITHOUT PAYMENT MAILING LABEL**

CAMPBELL COUNTY OCCUPATIONAL TAX
P O BOX 72958
NEWPORT, KY 41072-0958

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P O BOX 72958
NEWPORT, KY 41072-0958

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